



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-255 Syrup tax. This rule explains the carbonated beverage syrup tax imposed by chapter 82.64 RCW. The syrup tax is an excise tax on the syrup, sold in this state, for use in making carbonated beverages.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY November 6, 2006

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

WAC 458-20-255 is being adopted to reflect chapter 245, Laws of 2006 (SSB 6533), which provides a business and occupation (B&O) tax credit, effective July 1, 2006, to buyers using the syrup to make carbonated beverages.

Reasons supporting proposal: To recognize 2006 legislation providing a B&O tax credit to certain buyers of carbonated beverage syrup.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

Chapter 82.64 RCW

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

Filed: September 5, 2006

Time: 3:58 p.m.

WSR: 06-18-092

The above information was input by DOR

Name of proponent:
Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:

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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None